

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----  
**In re** : **x**  
**LEHMAN BROTHERS HOLDINGS INC., et al.** : **Chapter 11**  
**Debtors.** : **Case No. 08-13555 (JMP)**  
: **(Jointly Administered)**  
: **x**  
-----

**NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO FRBP RULE 3001(e)(2)**

1. To:

**SK Energy Co., Ltd.** (“Transferor”)  
Attn: Choi Jin-Hwan and Yoojin Oh  
99 Seorin-Dong, Jongro-Gu  
Seoul, 110-728  
Republic of Korea  
Tel: +822 2121 6331/7924  
E-mail: jinhwanchoi@sk.com; scarlet5@skenergy.com

2. Please take notice of the transfer in the amount of \$11,375,000.00 of your claim against Lehman Brothers Holdings Inc., Case No. 08-13555 (JMP) arising from and relating to Proof of Claim No. 67073 (which amends Proof of Claim No. 9470, which further amends Proof of Claim No. 3659) (all of which are attached hereto as Exhibit A) (the “Claim”), to:

**The Royal Bank of Scotland plc** (“Transferee”)  
Attn: Andrew Scotland and Sam Griffiths  
135 Bishopsgate  
London, EC2M 3UR  
United Kingdom  
Tel: +44 207 085 7926/1504  
E-mail: andrew.scotland@rbs.com; sam.griffiths@rbs.com

An Evidence of Transfer of the Claim is attached hereto as Exhibit B. All distributions and notices regarding the Claim should be sent to the Transferee at the instructions attached hereto as Exhibit C.

The Transferor has waived all notice and hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure. In addition, the Transferor has stipulated that an order may be entered recognizing its transfer and sale of the Claim as an unconditional sale and assignment and Transferee as the valid owner of the Claim.

**EXHIBIT A**

**PROOFS OF CLAIM**

United States Bankruptcy Court/Southern District of New York  
Lehman Brothers Holdings Claims Processing Center  
c/o Epiq Bankruptcy Solutions, LLC  
FIDR Station, P.O. Box 5076  
New York, NY 10150-5076

In Re: Lehman Brothers Holdings Inc., et al. Debtors	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings Inc.	Case No. of Debtor 08-13555

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)  SK Energy Co., Ltd. ATTN: Petroleum Trading Strategy Team 99 Seorin-Dong, Jongro-Gu Seoul 110-110 Republic of Korea	<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Telephone number: +82 2 2121 6331 Email Address: jinhwanchoi@sk.com	Court Claim Number: 9470 (If known)
Name and address where payment should be sent (if different from above)	Filed on: August 26, 2009
Telephone number: Email Address:	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 11,375,000.00  
If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.  
If all or part of your claim is entitled to priority, complete Item 5.  
If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6.  
 Check this box if all or part of your claim is based on a Derivative Contract.  
 Check this box if all or part of your claim is based on a Guarantee.  
\*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.  
 Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is a based on a Derivative Contract or Guarantee.

2. Basis for Claim: Guarantee under Derivative Contract  
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: \_\_\_\_\_  
3a. Debtor may have scheduled account as: \_\_\_\_\_  
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)  
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff:  Real Estate  Motor Vehicle  Other

Describe: \_\_\_\_\_

Value of Property: \$ \_\_\_\_\_ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ \_\_\_\_\_ Basis for perfection: \_\_\_\_\_

Amount of Secured Claim: \$ \_\_\_\_\_ Amount Unsecured: \$ \_\_\_\_\_

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ \_\_\_\_\_  
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of Redacted on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 8/69/2010	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number, if different from the notice address above. Attach copy of power of attorney, if any.
-----------------	--

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

General Manager of Petroleum Trading Strategy Team

## PROOF OF CLAIM

Filed: USBC - Southern District of New York  
Lehman Brothers Holdings Inc., Et Al.  
08-13555 (JMP) 0000067073



This document is for your records only.

Check this box to indicate that this claim amends a previously filed claim.  
  
Court Claim  
Number: 9470  
(If known)  
  
Filed on: August 26, 2009

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  
  
 Check this box if you are the debtor or trustee in this case.

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

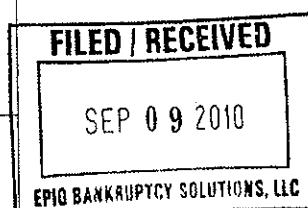
Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).  
 Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).  
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).  
 Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).  
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).  
 Other? Specify applicable paragraph of 11 U.S.C. § 507(a)(\_\_\_\_).

Amount entitled to priority:

\$ \_\_\_\_\_

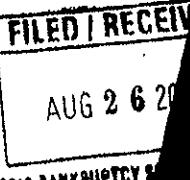
FOR COURT USE ONLY



AP JH

<p>United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076</p>		<h3>PROOF OF CLAIM</h3>	
<p>In Re: Lehman Brothers Holdings Inc., et al. Debtors.</p>	<p>Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)</p>	<p>UNIQUE IDEN</p>	<p>Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000009470</p>
<p>Name of Debtor Against Which Claim is Held</p>	<p>Case No. of Debtor</p>		
<p>Lehman Brothers Holdings Inc. 08-13555</p>		<p>THIS SPACE IS FOR COURT USE ONLY</p>	
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)</p>			
<p>Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)</p> <p>LBH (MERGE2.DBF, Txnum2) Txnum2 #: 4000003658***** SK ENERGY CO., LTD. J.H. CHOI, GENERAL MANAGER OF PETROLEUM TRADING OPERATION TEAM 99 SEORIN-DONG JONGRO-GU SEOUL 110-110 REPUBLIC OF KOREA</p>		<p><input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.</p> <p>Court Claim Number: 000000 3659 (If known)</p> <p>Filed on: April 03, 2009 com</p>	
<p>Telephone number: 82-2-2121-6035 Email Address: Shane.rah@skenergy.com</p>		<p><input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.</p> <p><input type="checkbox"/> Check this box if you are the debtor or trustee in this case.</p>	
<p>Name and address where payment should be sent (if different from above)</p>		<p>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).</p> <p><input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).</p> <p><input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of U.S.C. § 507(a)(_____).</p>	
<p>Telephone number: Email Address:</p>		<p>Amount entitled to priority: \$ _____</p>	
<p>1. Amount of Claim as of Date Case Filed: \$ 11,528,609.00 plus any and all interests and expenses If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.</p> <p><input type="checkbox"/> Check this box if all or part of your claim is based on Derivative Contract.* <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.*</p> <p><b>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</b></p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> if claim is based on a Derivative Contract or Guarantee.</p>			
<p>2. Basis for Claim: <u>Guarantee</u> (See instruction #2 on reverse side.)</p>			
<p>3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)</p>			
<p>4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____</p>			
<p>Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____</p>			
<p>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____ (See instruction #6 on reverse side.)</p>			
<p>7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:</p>			
<p>Date: 25/08/2009</p>	<p>Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.</p> <p><i>J. H. CHOI</i> General Manager</p>		
<p>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 35</p>			

FOR COURT USE ONLY



Petroleum Trading Operation Team

AD JH

LBHI

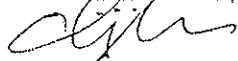
Gaurantor

B 10 (Official Form 10) (12/07)

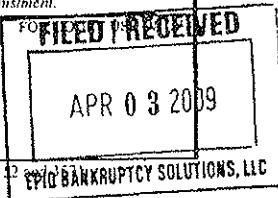
UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor: Lehman Brothers Holdings Inc.		Case Number: 08-13555
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): SK Energy Co., Ltd.		<input type="checkbox"/> Check this box to indicate that this
Name and address where notices should be sent: J.H. Choi, General Manager of Petroleum Trading Operation Team, SK Energy Co. Ltd., 99 Seorin-Dong, Jongro-Gu, Seoul 110-110, Republic of Korea (Tel: 82-2-2121-6035)		Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000003659
Telephone number:		
Name and address where payment should be sent (if different from above): the same as above		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 11,528,609.00		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Specify the priority of the claim.
If all or part of your claim is entitled to priority, complete item 5.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).
2. Basis for Claim: <u>Guarantee</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(3)
3. Last four digits of any number by which creditor identifies debtor:		<input type="checkbox"/> Up to \$2,423* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____).
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Amount entitled to priority: \$ _____
Value of Property: \$ _____ Annual Interest Rate: %		*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____		
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.		
If the documents are not available, please explain _____		

Date:  
04/01/2009

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any

 J.H. Choi, General Manager of Petroleum Trading Operation Team

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 153



**EXHIBIT B**

**EVIDENCE OF TRANSFER OF CLAIM**

**PART B**

**EVIDENCE OF TRANSFER (Guarantor)**

TO: Clerk, United States Bankruptcy Court, Southern District of New York  
AND TO: **SK ENERGY CO., LTD.**

**SK ENERGY CO., LTD.**, a company organized under the laws of the Republic of Korea, with offices located at 99 Seorin-Dong, Jongro-Gu, Seoul 110-728, Korea ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **The Royal Bank of Scotland plc**, a company organized under the laws of Scotland, its successors and assignees, with offices located at c/o RBS Global Banking and Markets, 135 Bishopsgate, London, EC2M 3UR ("Buyer"), all rights, title and interest in and to the Claim of Seller against **LEHMAN BROTHERS HOLDINGS INC** (and its affiliates) to the extent of \$11,528,609.00, docketed as Claim No. 9470 (amending Claim No. 3659) and later crystallized in the amount of \$11,375,000.00 as reflected in the amended claim number 67073 (the "Claim") (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered) and 08-13885 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the \_\_\_\_\_ day of \_\_\_\_\_, 2010.

**SK ENERGY CO., LTD.**

WITNESS:

(Signature)

Name: *Oh, Yoo-Jin*  
Title: *Manager*  
(Print name and title of witness)

By: *CH*  
(Signature of authorised corporate officer)

Name: *CHOI JIN-HUAN*  
Title: *General Manager*  
Tel.: *82-2-3121-8731*

WITNESS:

(Signature)

Name: *JOHN KATSIKAS*  
Title: *ANALYST*  
(Print name and title of witness)

**THE ROYAL BANK OF SCOTLAND PLC**

By: *JK*  
(Signature of authorised corporate officer)

Name: *BOB GULLIVER*  
Title: *HEAD OF CREDIT TRADING*  
Tel.: *82-2-3121-8731*

**EXHIBIT C**

Address for Notices:

The Royal Bank of Scotland plc  
Attn: Andrew Scotland and Sam Griffiths  
135 Bishopsgate  
London, EC2M 3UR  
United Kingdom  
Tel: +44 207 085 7926/1504  
E-mail: andrew.scotland@rbs.com; sam.griffiths@rbs.com

Wire Instructions (USD Instructions):

Bank: JP Morgan Chase Bank, New York  
Swift: CHASUS33  
Account Number: 400759136  
Swift: RBOSGB2LGLO - Royal Bank of Scotland GLO, London  
Reference: Global Lending Operations/SK Energy Trade Claim